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ABSTRACT

This report fosters discussion and deliberation on the current educational finance dilemma and discusses recent State court decisions that have invalidated existing finance systems. Possible solutions to the problems presented to State legislatures by those decisions are examined. The report (1) outlines the holdings of six cases beginning with the Serrano vs Priest decision, (2) presents the issues created by the cases, (3) looks at possible solutions, (4) presents funding and taxing approaches, and (5) discusses assumptions and dilemmas. Appendixes show disparities in the distribution of educational resources and present State elementary and secondary school data. (JF)

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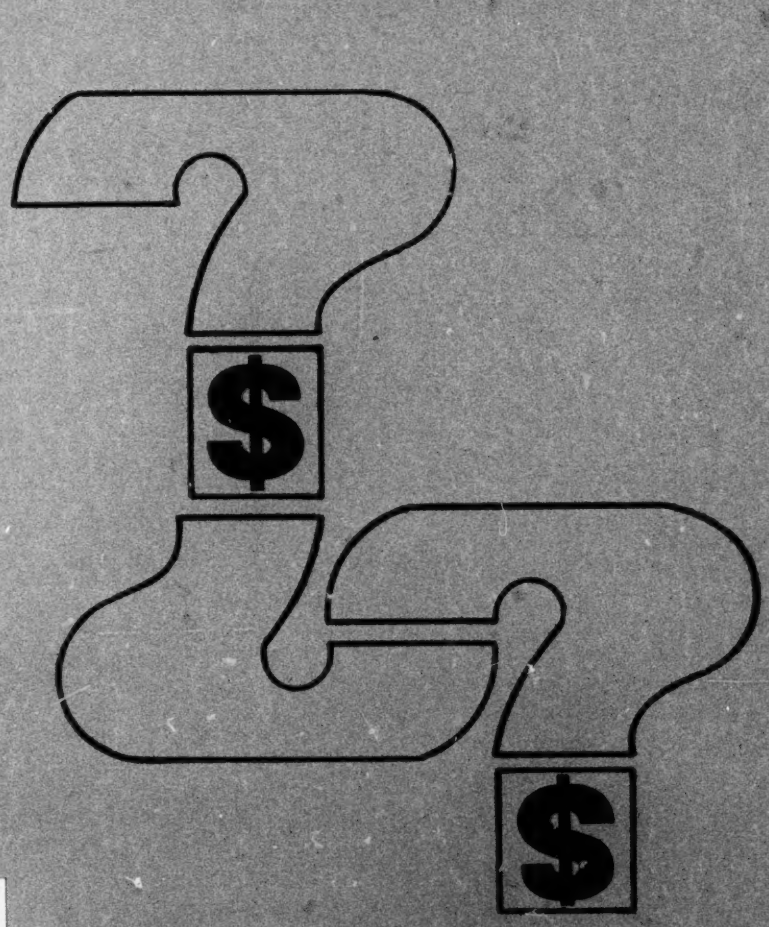
UNDERSTANDING EDUCATION'S FINANCIAL DILEMMA

The Impact of Serrano-type Court Decisions
on American Education



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The Education Commission of the States
April, 1972

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School Finance Series-I

CLIFFORD L. DOCHTERMAN is Director of Public Relations and Communications for the Education Commission of the States.

The appendix tables were prepared by Dr. RUSSELL B. VLAANDEREN, Director, and Dr. CHRISTIAN C. PIPHO, Assistant Director, Research and Information Services for the Education Commission of the States.

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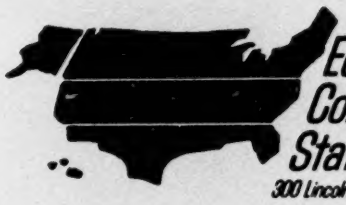
Understanding Education's Financial Dilemma

The Impact of Serrano-type Court Decisions on American Education

Prepared by Clifford L. Dochterman
and the ECS Staff

Denver, Colorado
1972



Education Commission of the States
300 Lincoln Tower · 1860 Lincoln Street · Denver, Colorado 80203 (303)893-5200

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This publication of the Education Commission of the States is the first of a series of booklets on school finance. It is designed as a basic description of the issues and implications of the recent Serrano-type cases and their impact upon educational financial systems in the states. Although we have attempted to cover the major questions of school finance raised by the cases, it is impossible to anticipate every position which has, or will, be raised in relation to this very dynamic topic.

We hope this initial publication will provide readers with an overview of the subject and will serve as a background paper for further discussion.

As subsequent court opinions are issued, legislative proposals advanced, and other issues presented, additional publications will be prepared by the Education Commission of the States.

Wendell H. Pierce
Executive Director
Education Commission of the States

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Part I: The American Approach to Education

The framers of the Constitution did not refer specifically to education. Because of this omission, it has been accepted that the responsibility for education is one of the "powers not delegated to the United States" and consequently is "reserved to the states respectively, or to the people." With the primary responsibility for education resting with the citizens of each state, the state governments have prescribed policies and standards to make the educational enterprise operate effectively.

Although the state has the legal responsibility to provide education for its citizens, most of the operating responsibility has been delegated by the state to local school districts or systems and finally to boards of education and local administrators. The state education agency provides broad leadership, planning, and supervision within the state, but for practical purposes, the delivery system for education is within the jurisdiction of local school districts subject to varying controls over fiscal and operating policies. In the United States there are more than 17,000 school districts, differing widely in size, taxing ability, urbanization, and many other factors. It is this dissimilarity which creates problems when a society attempts to assure all citizens an equal educational opportunity.

Within this framework, the decision-making authority for public schools has been kept close to the people via their elected representatives who are charged with the responsibility of determining educational policy and working with the taxing authority to provide the schools with proper financial support.

Although the states have the responsibility for education, federal involvement has grown sharply in the past two decades. Based largely on the "welfare clause" of the Constitution, federal programs are also a recognition of the fact that educational issues transcend state lines and that the quality of education in each state and welfare of all citizens is of national concern. As a matter of national policy, Congress and the people have accepted an increasing degree of responsibility to meet national priorities through education.

In the past several years we have seen rather substantial federal grants provided to supplement state and local school revenues usually in the form of categorical grants for narrowly defined educational purposes. It is estimated there may be as many as 100 federal educational grant programs in operation in the various states.

At the federal level there are numerous programs being discussed in political and educational circles which might lead to greater financial support for education. New ideas include a federal "value added tax" to supply new school funding, revenue sharing plans to direct federally collected revenues into state and local educational programs, and federal assumption of welfare programs to permit states to allocate existing state

money to educational needs. There are promising aspects to all of these programs, just as there are limitations.

Many political observers conclude, however, that it is unlikely there will be any major readjustment in federal funding for education in the immediate future. State leaders who hold out hope for instant and substantial help from federal sources are surely relying upon a slim reed. No matter what federal aid seems to be warranted or forthcoming, the fundamental responsibility to provide and support education still resides with the states and local districts. It is significant to note that the court in Rodrigues vs. San Antonio specifically declared that federal funds cannot "rescue" the states by making up the differences in educational expenditures. Federal funds are not considered relevant in determining the equity of educational expenditures within a state.

Education has thus become an interest of federal, local and state levels of government. All three exercise influence and responsibility. Revenues for public school operation come from all three sources. In 1971-1972, state sources provided an average of 40.9% of school revenue; federal sources accounted for 7.1% and local sources provided 52%.

Although school revenue is derived from a variety of tax sources levied by federal, state and local governments, the property tax has received the brunt of recent review and criticism because 98% of school revenue raised at the local level comes from taxes on real property. There is much diversity among the states in school financing patterns. In New Hampshire, for example, 86% of the school revenue comes from local taxes and in North Carolina 19% is derived from local sources. The majority of revenue allocated to education by state and federal governments comes from sales, income, corporate and excise taxes.

The research report of the National Educational Finance Project drew the conclusion that as a practical matter, the vast majority of local school districts are limited in their taxing capacity to the property tax and consequently property taxes have become the principal sources of revenue for local districts, followed by revenue from state sources. There are a few states which provide exceptions to this rule.

As solutions are sought for education's fiscal dilemmas the total tax sources and structure of local, state and federal jurisdictions must be considered. Because we are here exploring the recent court decisions and new problems growing from them, we will largely be directing attention to the various aspects of the property tax as an element of educational finance.

A fourth influence over educational policy and one that has been of increasing importance in recent years, is the judicial system, federal and state. Court decisions on such matters as racial integration, busing, taxes and school admission policy have brought about radical changes through the interpretation of legal and constitutional issues. Court decrees which alter educational processes, operation and authority are fairly well understood by the public, and some are meeting with strong opposition.

While some herald the increasing involvement of the federal courts as progressive and constructive, others contend that the courts are usurping the policy-making functions of the legislative arm of government.

Many educational systems find themselves in structural conflicts. The roles of the local, state and federal bodies in determining educational policies no longer seem clearly defined with the result there is confusion at all levels. The roles become even more obscure when the judiciary involvement increases. This extremely simplified statement does not take into account the growing restlessness of taxpayers, parents and students and others who see a high degree of turbulence within the schools.

Increasingly both educators and the public are calling for "accountability," for more value in return for the huge investments of time, energy and money in the education of the nation's children.

It is in this setting that another complex issue has arisen: the demand for fiscal equity in education. This is the theme of this monograph.

Part II: The Anatomy of the Problem

In most states the primary source of local school revenue is the *ad valorem* tax on real property. As a result, there are tremendous differences in the abilities of local districts to finance education. Some districts with substantial wealth, high per capita income and levels of consumption, are able to provide large sums for school expenditures. On the other hand, poorer districts with lower taxpaying ability are only able to provide much smaller funds for education even though they tax themselves at high levels. Substantial variations from district to district are caused by:

a) Differences in ability to raise revenue, depending upon the tax base in relation to the number of pupils served. A district with great natural resources, industry, business or high value residential property will have a much more substantial tax revenue base.

b) The amount of effort the local governmental district puts forth to support education as evidenced by the tax rate levied. A district with a low tax base can raise substantial amounts only if it taxes at an extraordinarily high rate in its effort to provide equal education.

c) Tax overburden which results in certain jurisdictions, such as large municipalities and sparsely populated areas, having unusually high costs to provide services to the population. The municipal overburden takes the form of greatly increased demands for welfare, police and fire protection services, environmental concerns and for higher costs for wages, services and facilities in the large city areas. The percentage of local resources available for education often becomes smaller. Likewise, sparsely populated areas suffer from the necessity to provide services which are often uneconomical because of remote schools, lack of readily available resources, and special geographical limitations.

d) Parental and societal expectations vary substantially from region to region. The perceived needs of families in urban areas are often different from those of suburban or rural families. These needs are manifest in the necessity for compensatory education, vocational programs, transportation, meal services, curriculum variety, special education for the handicapped, and many other variables.

The per pupil expenditures do not tell the whole story in terms of the quality and equality of education. While the dollar is not the only factor in educational equality, school financial experts consider the dollar per pupil expenditure a reasonable and substantial index of differences among school districts. The courts, as in the Serrano case, hold that the burden of proof lies with those who contend that dollars available do not necessarily produce a difference in the quality of education. The wide variations in school districts' effort and ability to support education is one of the major obstacles to equality of educational opportunity in every state.

If school district "A" has an extensive tax base and the citizens tax themselves to the limit prescribed by state law, the per capita expenditure available for each child can be very high—for example, $1,500 per pupil. On the other hand, if neighboring school district "B" has a poor tax base and the citizens tax their resources to the state limit, the district may produce a relatively low sum for each child, such as $600. In essence the taxable wealth of the school district is the determining factor in the amount of money available for the schools. In other words, the level of education from district to district is determined by the taxable wealth of the area. Disparity between districts should be the major concern of the states in that it results in inequities in education and usually discriminates against the poor.

To be sure many states have had "equalization formulas" for years. These state minimum foundation programs have not been successful in equalizing school expenditures because they do not equalize tax levy rates among school districts within a state, nor do they consider that equal dollars do not buy equal amounts of educational services in different districts.

Inequalities from district to district are wholly inconsistent with modern day belief in equality and equal educational opportunities for all and have been held by the courts to be a violation of the equal protection clause of the 14th Amendment to the United States Constitution, a document that contains the equal protection clause, but never mentions equality. This issue has created an enormous educational dilemma.

Part III: The Courts and the Cases

On August 30, 1971, a landmark opinion on school finance was handed down by the California Supreme Court in the case of Serrano vs. Priest. It held that: *the level of spending for a child's publicly financed elementary or secondary education should not depend upon the wealth of the child's school district or family.* The court found that as a direct result of the policy related to school district property tax systems the residents of a "poor" district often pay taxes at a higher tax rate than more "wealthy" districts to obtain the same or less education for their children. Such tax inequities were deemed in violation of the "equal protection" clause of the 14th Amendment of the Constitution of the United States. The seeds of a school finance revolution were sown. Let us look more closely at the California court decision and other decisions which have followed:

Serrano vs. Priest (California)

John Anthony Serrano lived in East Los Angeles in a poor, largely Chicano neighborhood. His two sons were unusually bright and capable of excellent school performance. However, as the number of poor and minority children increased in the school district, its resources were spread thinner and thinner—teachers, supplies, textbooks, and equipment. The school principal told John Serrano that it was doubtful that the school district could provide his sons with the type of education they needed to achieve up to their capacity. In light of this verdict, Mr. Serrano mortgaged his assets and scraped up enough money to move his family to Whittier, a more affluent community across the county. There he found the quality education he wanted for his boys.

John Serrano was articulate and aware of the social problems facing families such as his own. He decided that he and other parents should not be asked to make such personal sacrifices in order to obtain a decent education for their children. Good education, he thought, should be available for all, and not be based on the wealth of the parents or neighbors.

Serrano became acquainted with Derek Bell, an attorney then heading the Western Center for Law and Poverty, funded by OEO, and through him met two other attorneys, Sidney Wolinsky and Harold Horowitz, who believed there were unconstitutional inequities in various governmental services, including education. A suit was filed on behalf of Serrano and a large group of other dissatisfied parents and children in August, 1968 against the California State Treasurer, Mrs. Ivy Baker Priest, and several other state and local officials.

The case was dismissed twice by lower courts before it was accepted for review by the California Supreme Court. It was here that a number of "friends of the court," including law professor John E. Coons, attorney Stephen Sugarman, the National Committee for Support of Public Schools, and others, offered briefs to support their contention that under existing financial systems the quality of education was dependent upon

family wealth and geographical location. The court accepted this proposition. It was shown that affluent Beverly Hills spends $1,232 per pupil while across town in Baldwin Park the per pupil expenditure was only $577—yet the tax rate in Baldwin Park was more than twice as high as that in Beverly Hills.

The principal features of the Court's decision were these:

a) The quality of a child's education cannot be the function of the wealth of the child's parents and neighbors, or school district.

b) Education in our public schools is a "fundamental interest" of the states which cannot be conditioned on wealth.

c) To allot more educational dollars to the children of one district than to those of another merely because of the fortuitous presence of commercial and industrial property which augments a district's tax base is to make the quality of the child's education dependent upon the location of private commercial and industrial establishments.

d) A funding system which is heavily dependent upon the local property tax and hence the differences of local wealth invidiously discriminates against the poor because it makes the quality of a child's education a function of the wealth of his parents and neighbors. Such discrimination is a violation of the equal protection clause of the 14th Amendment of the U.S. Constitution.

e) Inequalities are created when people who were relatively less affluent were required to pay higher taxes than the more affluent people in order to generate the financial resources needed for an equal or even lesser quality public education.

It is important to note that there were several positions which the Serrano decision *did not* take. The courts *did not* say or suggest:

a) That the property tax, per se, is unconstitutional or an improper tax source.

b) That the same amount of money should be spent on each child for education.

c) That the legislature must adopt any *specific* method or plan for school financing to remove the constitutional inequities, but would permit the legislatures to devise appropriate new systems which are not in violation of the equal protection of the law.

Van Dusartz vs. Hatfield (Minnesota)

Donald Van Dusartz and a group of other parents and students in the White Bear Lake School District of Minnesota brought a suit against Rolland F. Hatfield, the auditor and treasurer of the state of Minnesota, and other state officials on the grounds that the system for financing public education in Minnesota violated the requirements for equal protection as guaranteed by the Constitution. The charges were quite similar to the Serrano case relative to the quality of a child's education being a function of the wealth of his parents and neighbors and an accident of geography.

On October 12, 1971, the U.S. District Court in Minnesota adopted the findings of the Serrano Case as being applicable in Minnesota. Once again a court said that: "a system of public school financing, which makes spending per pupil a function of the school district's wealth, violates the equal protection guarantee of the 14th Amendment to the Constitution." The ruling stressed that the state had so arranged the structure of local school districts as to guarantee that some districts will spend low amounts per child (with high taxes) while others will spend high amounts per child (with low taxes). "To promote such an erratic dispersal of privilege and burden on a theory of local control of spending would be quite impossible." The Court deferred action until the Minnesota Legislature had an opportunity to review the matter and take remedial action.

Rodriguez vs. San Antonio Independent School District (Texas)

The Texas case was brought by Demetrio P. Rodriguez and a number of other public school children and their taxpaying parents in the Edgewood Independent School District, an area which is located within the city limits of San Antonio, Texas. All of the plaintiffs were Americans of Mexican descent. The action was against the school districts of San Antonio and various state educational officials. The plaintiffs claimed that the system of school finance discriminated against students living in poor districts.

The Western United States District Court of Texas declared on December 23, 1971, that the Texas Minimum Foundation Program for financing public education was in violation of both the U.S. and Texas Constitutions. The minimum foundation program in Texas provides grants for the costs of salaries, school maintenance and transportation. Eighty percent of the cost of this program is financed from general state revenue with the remainder apportioned to the school districts in the "local fund assignment." However, the state money allowed under the minimum foundation program is unrealistic as far as the total cost of education is concerned and the effect is that Texas provides only about 49 percent of the cost of education with the local districts making up the rest.

To work equitably, this system assumes that the value of local property within the various districts will be comparable. Obviously this was not the fact. The court declared: ". . . for poor school districts, education financing in Texas is a *tax more, spend less system.*" The court further ordered that the system be corrected by 1972.

Since notice of appeal has been filed in federal court the Rodriguez case presumably will be the first "Serrano-type" case considered by the U.S. Supreme Court. Since Serrano was remanded by the California Supreme Court back to the Superior Court, it is possible that the Rodriguez case could become the "law of the land" rather than Serrano.

Robinson vs. Cahill (New Jersey)

The group of complainants in the New Jersey case were somewhat different from those in the California, Minnesota and Texas cases. The plaintiffs, in addition to an infant and his parents, were the Jersey City mayor, members of city council, the Board of Education, a student, his parents, and several other taxpayers. The suit was brought against the governor, several state officials, and both houses of the legislature of New Jersey.

In many respects the charges were similar to Serrano: that the quality of education depended upon the wealth of each district and not the total wealth of the state and that it placed an unequal tax burden on property owners living in low property value districts. Another important element of this case was based on the New Jersey state constitution which requires that a "thorough and efficient" free public school system be operated in the state. The plaintiffs claimed that the system of school finance made it impossible to maintain minimum educational standards as required by the state constitution.

The New Jersey Superior Court of Hudson County declared on January 19, 1972, that the educational finance system created inequities that violated the state constitution's educational provisions as well as the equal protection clause. "Inequalities are inherent in a system where the capacity to raise taxes for school purposes differs according to the wealth of districts."

The court not only ordered a revision in the tax structure to remove inequities, but also urged that effective means for measuring the progress of the various school districts of New Jersey be adopted. Said the court: "While equalizing tax burdens may readily be accomplished by known means, it might be more difficult to assure that additional school funds will actually result in improved education. No purpose would be served by simply bidding up the cost of the same services without the expectation of improvement. Education must be raised to a *thorough* level in all districts where deficiencies exist." Thus, we see the courts moving forward slightly from the concept of "equality of education not depending on the wealth of the school district" to a belief that increasing school expenditures should result in some degree in a higher level of pupil achievement. This seems to be a judicial call for "accountability" to accompany the demand for greater equity in expenditures.

Spano vs. Board of Education of Lakeland Central School District No. 1 (New York)

On the opposite end of the spectrum is the case considered by the Supreme Court of New York and the opinion handed down on January 17, 1972. The case was brought by Andrew Spano and other residents and property owners in the Lakeland School District in Yorktown, New York, against the Board of Education and various state officials. The plaintiffs sought to declare unconstitutional New York's existing legislative and

constitutional provisions for levying and distributing school taxes. The plea was largely based on the arguments of the Serrano case.

The Court held that two previous U.S. Supreme Court cases, McInnis vs. Ogilvie (Illinois, March 1969) and Burruss vs. Wilkerson (Virginia, February 1970) were controlling. In both instances the United States Supreme Court refrained from declaring state school financing systems unconstitutional.

The New York Court acknowledged that existing systems for financing education may well be "vestigial, inadequate and unfair," but noted that changes should be within the prerogative of the legislature, or "under certain circumstances, of the United States Supreme Court."

Pennsylvania Association for Retarded Children vs. Commonwealth of Pennsylvania

A related case, although not directly in line with the Serrano-type decisions, considered the state's responsibility for providing equal educational opportunity for mentally retarded youngsters. This action was brought by the Pennsylvania Association for Retarded Children on behalf of handicapped children in the Commonwealth of Pennsylvania to seek equal educational opportunity for the mentally handicapped.

The United States District Court for Eastern District of Pennsylvania decreed in September, 1971 that every retarded person between the entrance age of school and twenty-one years must have access to a free public program of education and training appropriate to his learning capacities, since the Commonwealth has undertaken to provide free public education to all children. Essentially the state was directed to provide an educational program for mentally retarded youngsters equal to that provided for all other youngsters.

It is significant to note that the Commonwealth of Pennsylvania and the local school districts were deemed obligated to provide educational services for handicapped children comparable to those given to normal children notwithstanding the differences in educational needs or instructional methods. The court was concerned with the equity of educational opportunity for all children regardless of additional costs of special educational programs for handicapped.

Bradley vs. School Board of the City of Richmond (Virginia)

Another case which has implications relating to the local school district is the desegregation case heard by the U.S. District Court for the Eastern District of Virginia in January, 1972.

The plaintiffs claimed that the Richmond pattern of residential housing contained well-defined white and black areas which resulted in schools which were substantially segregated in nature. Segregation was largely the creation of local attendance districts in three political subdivisions.

The court, in effect, said that local school systems financed and operated by small political subdivisions closely related to strict housing segre-

gation patterns tend to create segregated schools which are unconstitutional. The court noted that "school district lines within a state are matters of political convenience," and that there was little reason for counties to have "a right to keep their separate systems to be utilized solely by residents of the respective counties" in face of past discriminatory practices. The court said: "The consolidation of the respective school systems is a first, reasonable and feasible step toward the eradication of the effects of the past unlawful discrimination." And further, "Where the effect of maintaining a given organizational structure is to prevent the achievement of a substantially greater degree of actual desegregation otherwise attainable, school administrators must justify their decision by reference to predominately nonracial educational motives."

If, as in the Virginia case, the court can order these political subdivisions to consolidate to achieve racial desegregation, it is reasonable to assume that the state may have some obligation to cause redistricting to achieve greater levels of equity in school finance resources.

A question must be raised, however, whether a district reorganization or consolidation to achieve the goals of desegregation would also be the type of reorganization necessary to achieve the goals of equity in educational expenditures. Situations can be imagined in which the two goals could be contradictory. On the other hand, if states took greater responsibility for school operation, district boundaries could become primarily administrative lines and new attendance and revenue areas could be created which might enhance both integration and financial equity objectives.

Other Cases

Today there are more than 30 Serrano-type cases pending in state and federal courts. The proliferation of litigation in this area reflects the nationwide crisis in school finance. It is reasonable to assume that from state to state we will see "equal protection" cases decreeing that educational programs must be supported by the wealth of the state as a whole rather than the wealth of an individual district.

In addition to the cases noted above, the following is a partial list of cases pending at this time: Arizona (Hollins vs. Sofstall); Colorado (Allen vs. County of Otero); Florida (Hargrave vs. Kirk); Illinois (Sharboro vs. State of Illinois); Indiana (Perry vs. Whitcomb), (Spilly vs. State Board of Tax Commissioners); Iowa (Tortora vs. State Board of Public Instruction); Kansas (Hergenreter vs. State of Kansas), (Caldwell vs. State of Kansas); Maryland (Parker vs. Mandel); Michigan (Board of Education of Detroit vs. State of Michigan), (Montgomery vs. Milliken), (Milliken vs. Green); Minnesota (Minnesota Federation of Teachers vs. Hatfield), (Minnesota Real Estate Taxpayers Association vs. State of Minnesota); Missouri (Troeh vs. Robinson); Nebraska (Rupert vs. Exon); Ohio (Ohio Education Association vs. Gilligan); Texas (Guerra vs. Smith), (Fort Worth Independent School District vs. Edgar); Virginia (Burrus vs. Wilkerson); Wisconsin (Stovall vs. City of Milwaukee), (Bellow vs. State of Wisconsin).

Part IV: Issues Created by the Cases

The implications of the court cases have thrown legislators, educators, taxpayers, attorneys, and government officials into confusion and turmoil. Although decreeing that existing school finance patterns do not meet equal protection guarantees, the courts have refrained from either suggesting or establishing guidelines for legislatures to follow. In some states possible solutions may be barred by state constitutions, such as provisions which would prohibit a statewide property tax. In a few other states, leaders are "standing by" in the expectation that solutions will be forthcoming in the form of new money from the federal government. Regardless of the approach being considered, one must be aware that many issues are being raised regarding the future of educational finance in the states and traditional systems of school governance and structure. Some of the most controversial and complex issues are:

1. *Educational Equality*

Throughout most of the discussions of modern educational finance we see the term "equity" or "educational equality." There are differences in the definitions of these terms. There is a general assumption that universal education and equal education are synonymous. This is not necessarily true. What is an equal education?

While a precise definition has not been offered by the courts, in common terms, educational equality generally means that the quality in education offered to all children by the state is essentially comparable. Thus, the state would provide each youngster with the level of education needed to reach his full potential. We probably will never achieve true "equality," even though we are committed to "approach" it. The courts have said that equity does not necessarily mean equal expenditures per child. In some instances, particularly when we talk about high cost programs for handicapped youngsters, compensatory education, vocational education, and other programs requiring special services, it may cost more to provide the special programs than for typical school curricula if they are to be "equal." For example, the New Jersey court in Robinson vs. Cahill declared that they were *not* suggesting "that the same amount of money must be spent on each pupil in the state. The differing needs of pupils would suggest to the contrary."

If we are to move toward equity in education we must look at the differences in children, at the differences in their needs and the differences in the educational experiences to which they are exposed. Anomalous as it may seem, equality in education is not achieved by treating different individuals as if they were identical.

2. *Dollar Equality.*

Although the courts have not required that the state spend the same number of dollars per pupil, the decisions have indicated that the dollar expenditure per pupil does have a bearing upon the quality of education

offered. It seems a short step to move from the position that the number of dollars made available for the education of a child cannot be conditioned upon the wealth of any particular community to the next proposition that all children deserve at least equal dollar expenditures (weighted by cost differentials) for the education provided by the state.

3. *Upward and Downward Leveling.*

Undoubtedly the most controversial issue related to the school finance crisis is whether the states, in seeking a more equal expenditure per pupil from district to district, will find it necessary to lower high per pupil expenditure rates in wealthy districts or raise low rates in poorer districts. In some states the spread between per pupil expenditures from district to district is extremely great.

As a practical matter any attempt to raise all of the schools in a state to the per pupil expenditure level of the highest expenditure districts will undoubtedly require much greater expenditures for education or a reallocation of priorities. This issue will become a subject requiring major policy decisions.

On the other hand, wealthy school districts will not be willing to give their children less than they have had in the past. "Leveling down" the per pupil expenditures is a political hot potato which few legislators will want to handle. The most critical problem arises when the people of a state cannot or will not raise the levels of all of their schools to those of the top schools.

Associated with this issue is the question whether the courts will permit states to create systems for local school districts to exercise any degree of "local leeway" for school enrichment or individuality in financing their school programs.

4. *The Future of Local Control.*

If states move to a system of greater or full state funding what impact will the centralization of funding sources have upon the local school district? Many contend that the funding source tends to become the source of control and authority. Traditionally, the authority for school operation has been kept close to the people. Can local control continue in the face of increased state financial involvement?

On the other hand, there are those who ask if local control is essential or would necessarily be lost with state funding? The State of Hawaii operates a very creditable educational system centralized in a statewide administration. A case could be made for the proposition that greater state involvement in education makes for elimination of inefficient districts and duplication in the name of local administration and control. There is some evidence that where states have assumed rather substantial financial support for education there has been no major reduction in the level of local decision making authority.

Other proponents of greater state funding contend that if the state took more of the fiscal problems from the local district, those responsible for

the actual operation of the schools would have more time to devote to the educational objectives of the children.

5. *Collective Bargaining Activity.*

Allied with the question of local control is the question of how collective bargaining and salary negotiations could be handled if the primary responsibility for school finance were transferred to the state. Speculation has it that such a process would eventually lead to statewide salary schedules and to teachers bargaining directly with state legislatures. It is difficult to imagine how a local school district could be effective in conducting collective negotiations unless it has substantial authority over fiscal allocations. With the growing strength of teachers' organizations and school employee unions, this issue can become of great importance as legislatures seek new systems for school finance.

6. *School District Organization.*

The question of the appropriate structure and governance system for public schools has been before state legislatures for many years. Many local school districts are too large to be effective and others are too small to be efficient. In many states programs of consolidation have reduced the large numbers of independent local school districts. In other states only very modest efforts have been made toward effective reorganization.

As state legislatures assume a larger role in school finance, they will ask if the number of school districts can be reduced or if the existing districts can be organized more efficiently. It is conceivable that Serrano-type decisions will encourage legislators to reduce the number of separate school districts to spread the existing tax base over a wider geographical area and provide greater equalization.

It is recognized, however, that some states may be unable to reduce or materially change local school attendance areas because of state size or geography and sparsity of population.

7. *Impact on Post-secondary Education.*

The Serrano-type decisions may well have a major impact upon community colleges and other post-secondary educational institutions. Although the California court did not directly address itself to post-secondary education, there are several implications to be considered.

In many states, and particularly in California, there is a strong similarity between the financing plan of the community colleges and that declared unconstitutional for financing elementary and secondary schools. Following this parallel, it is possible that if the community college financing plan were challenged on the same basis as the Serrano case, that plan would also fall.

On the other hand, it can be argued that because community colleges generally have a substantially larger district than do elementary and secondary school districts, there is not as great a variance in the taxable wealth of the college districts. Many community college districts include both poor and wealthy property in terms of assessed valuation. Under

such circumstances it is possible that the Serrano rule would not apply. Also, the voluntary nature of community college attendance may place these institutions under a set of requirements different from the Serrano issue.

Another possible impact upon the colleges would be a major change in the state school financing pattern. If the state moved to a full funding program with a statewide property tax or some similar system, it is possible that the community college districts would come under increased state influence.

Other state public higher educational institutions would not escape the Serrano influence if the state moves to a more complete state funding sysem. Public higher education has been operated over the years on the basis of statewide funding. If the state finds itself assuming elementary and secondary educational financing programs on a statewide basis, there will be increased competition between higher education and the local schools for the state's educational dollars. The local schools, being closer to their elected representatives, could offer strong competition for available money.

8. *Property Tax Relief.*

At the outset the Serrano decision was hailed widely as welcome relief for the property taxpayer. As the euphoria disappeared, it became clear that the courts did not do away with the property tax nor find the property tax to be unconstitutional. Obviously, a state legislature can levy a statewide property tax unless prohibited by its state constitution. Furthermore, it is recognized that school taxes are not the only taxes collected on local property. Many non-educational needs such as roadways, police protection, fire protection and utilities, must be met whether or not a new school finance system is adopted or not. The great need for additional money for other public services could quickly absorb any reduction in school property tax levies. It does not necessarily follow that Serrano-type cases will cause any substantial change in the property tax level now assessed on real property.

9. *Capital Outlay, Construction and Bonding.*

Most of the Serrano-type cases have not gone into the question of expenditures for school construction or other capital outlays. However, in the Rodriguez case in Texas, the court enjoined the defendants from giving any force and effect to sections of the Texas Constitution and Education Code related to the financing of education, including the minimum foundation school program act. Since the education code also includes provisions for construction and capital outlay, the effect of the decision is to rule on the discrimination in the method by which funds are raised for construction in capital outlay.

It is entirely possible, of course, that a statewide capital outlay plan could be administered just as it is in Maryland and five other states at the present time. On the other hand, except for the initial difficulty in setting

guidelines, a system of capital construction could be brought into a full-state-funding or substantial-state-funding system.

10. *Impact on Big City Schools.*

The Serrano, Rodriguez and other cases had an underlying purpose to assist minorities, the poor, and those caught in big city neighborhoods with declining property values. It is ironical that these cases may result in a reduction of the educational muscle needed by inner-city, ghetto type, and remote rural schools. If Serrano means that states will move to some type of statewide distribution of school funds, it is conceivable that big cities will get less money, not more. It is generally alleged that urban education is more expensive because of higher salaries, higher land and construction costs, higher operating expenses and more demand for special programs and compensatory education. The economic burden on municipalities is great in nearly every area. Since the wealth of the cities is generally higher than small towns, non-affluent suburbs, and rural areas, the big city schools may be the losers, particularly if "power equalizing" plans are adopted for school finances.

11. *Private Educational Resources.*

The impact of Serrano on private education is uncertain at this point. There may be little effect, unless a state adopts a system such as a voucher or educational stamp plan, which will permit parents to enroll children in private schools at state expense.

There are other possible implications on private higher education as states tend to become more involved in supporting programs for private higher education.

Part V: A Look at Possible Solutions

Lawyers, legislators and school finance authorities have considered a variety of possible systems of taxing and spending which would meet the requirements of the Serrano vs. Priest case, systems that would assure that the level of spending for a child's publicly financed elementary or secondary education is not the function of the wealth of the parents or school district. The following plans are submitted as possible solutions to modern-day educational finance dilemmas. The most comprehensive suggestions have been made by Professor John E. Coons of the University of California School of Law.* The essence of Professor Coons' suggested models are as follows:

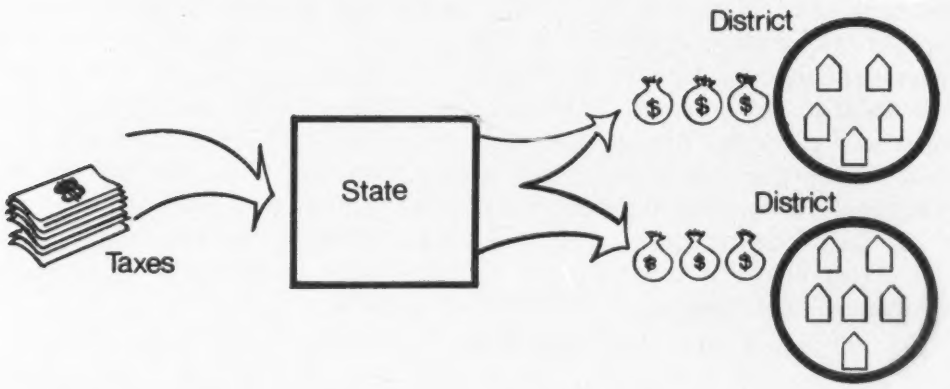
Centralized State Taxation (Full-State Funding):

These models provide for a statewide system of taxation, which could include a statewide property tax, value added, sales and other taxes as well as the more generalized income tax with progressive tax rates. These models are commonly called "Full-State Funding" systems of school finance. This plan asserts that the state government will assume respon-

*Document provided by Lawyers' Committee for Civil Rights Under Law, December, 1971.

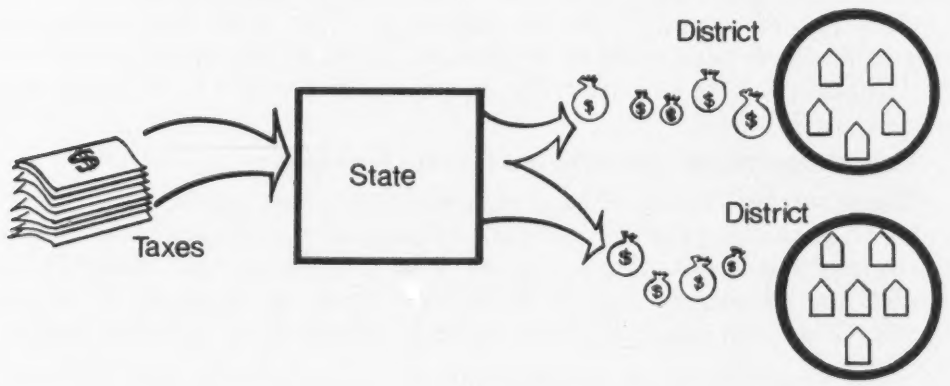
sibility for financing substantially all of the non-federal outlays for public elementary and secondary education. This concept was largely supported by the recent report of the President's Commission on School Finance.

Model 1. *Full State Funding of School District with Full Spending Discretion and Equal Dollars.*



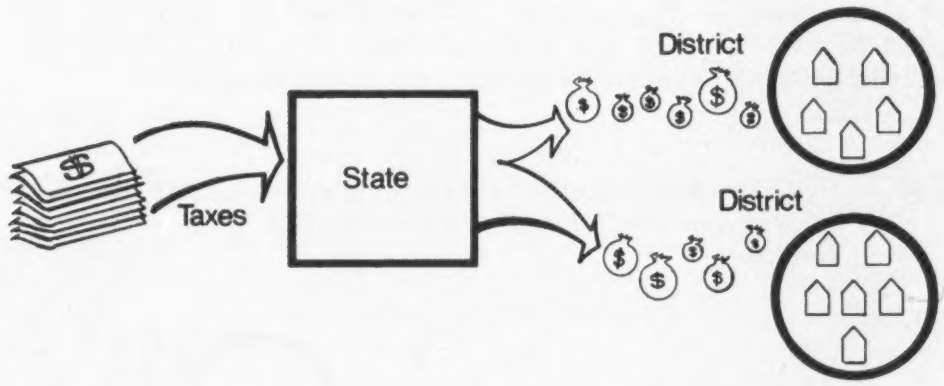
Under a fully centralized state taxing plan, the state would provide each school district with a set sum, such as $1,000 per child in average daily enrollment. The district would have full authority to decide spending priorities, including special education programs for the handicapped and gifted, vocational education and other high cost curriculums. The district would assign the money to the various schools within the district.

Model 2. *Full State Funding of School Districts with Full District Spending Discretion and Equal Dollars plus Cost Refinements.*



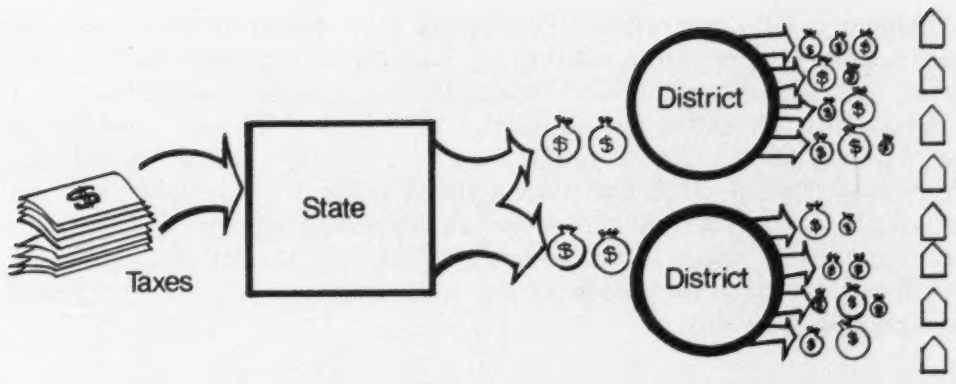
Under a fully centralized state taxing plan, the state would provide each school district with a set sum for each child in average daily enrollment, such as $900. In addition the state would provide increased sums for unusual costs expended by the district. Illustrations of such costs might be: $100 additional "cost refinement" per student living beyond two miles from school; $100 per student for districts in areas with high cost for goods or services; $50 per student in areas with high urban density to account for "municipal overburden." Other cost refinements would be developed to meet the needs of the individual districts or for special educational programs.

Model 3. *Full State Funding of School Districts with Full District Spending Discretion Based on Dollar Preferences for Student Types.*



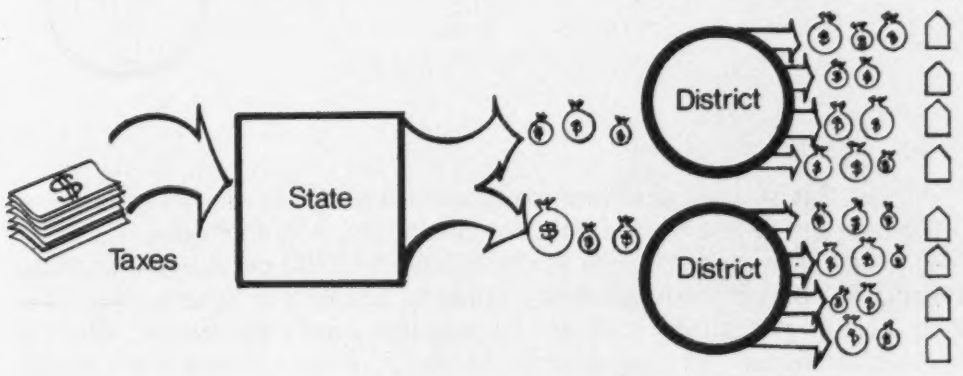
Under this system, the state would collect all taxes and allocate them to the districts on the basis of student categories. A dollar value would be assigned to each student, such as the following: $700 per normal average student; $1,000 per underachieving student; $2,000 per handicapped student; $1,200 per gifted student. In addition the state would allocate "cost refinements" as suggested in Model 2. Although the state would allocate the funds on the basis of individual student types, the district would have complete discretion to establish priorities for instruction and operation for the schools within the district.

Model 4. *Full State Funding of School Districts with Limited District Spending Discretion and Equal Dollars and Prescribed Spending Inequities.*



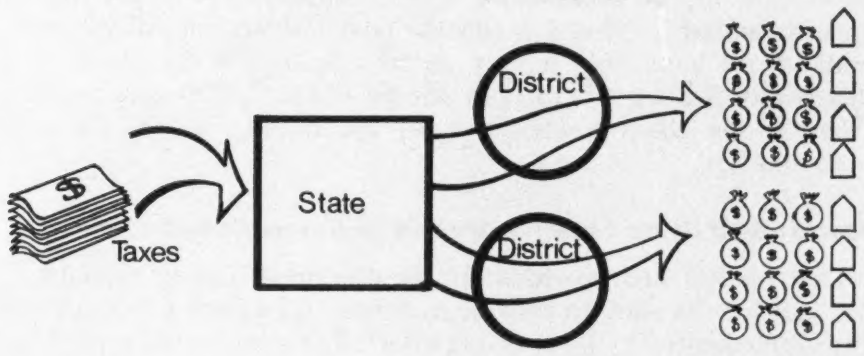
Under a fully centralized state taxing plan, the state would provide each district with a set sum per student, such as $1,200. The district would be required to spend differently to meet the special needs of different students and programs. For example, the district might be required to spend $2,500 for blind or handicapped children; $1,500 for vocational programs; $1,400 for gifted and underachievers. The district would have some discretion for spending within these prescribed programs.

Model 5. *Full State Funding of School Districts with Limited District Spending Discretion and Prescribed Categorical Inequity.*



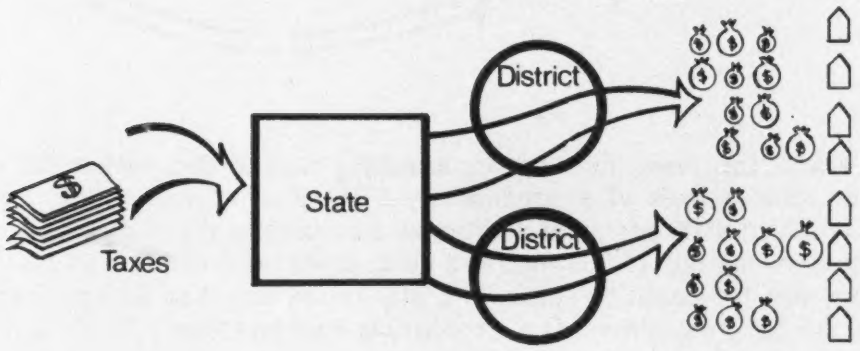
Under a fully centralized state taxing plan, the state would provide districts with funds based on student categories, such as in Model 3, i.e., $700 per normal average student; $100 per underachieving student, etc. This model provides that the district must spend the allocations according to the categories or priorities specified by the legislature. This model severely limits the degree of local discretion of the district.

Model 6. *Full State Funding Through Direct Allocations to the School of Equal Dollars.*



Under a fully centralized state taxing plan, the state would allocate fiscal support directly to the individual schools. This model rather effectively bypasses the district. The role of the local school district would be largely to provide regional coordination and assistance. In some instances it is quite possible that there would no longer be a function for the district. Each school would receive an allocation, such as $900, per pupil in average daily enrollment for current operating expenses. The school would be given a specified degree of autonomy and discretion in spending the funds. In this model the state assumes responsibility for capital costs which are provided separately as needed in the judgment of the state school superintendent or state board of education.

Model 7. *Full State funding Through District Allocations to the School with Prescribed Categorical Inequity.*

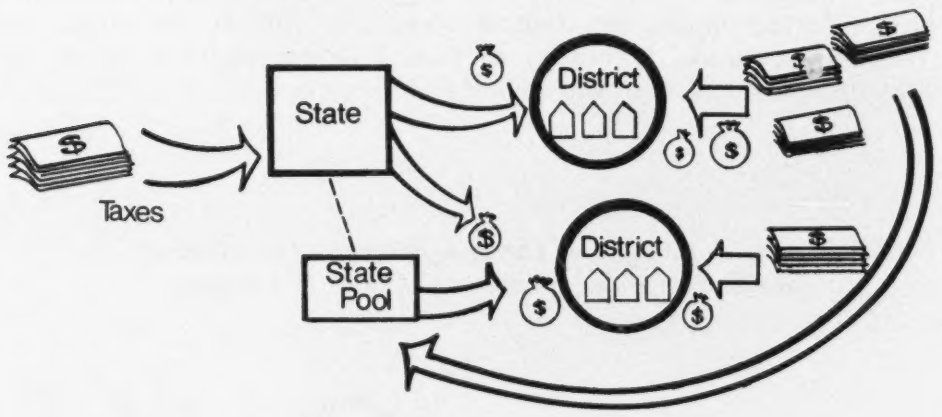


Under this fully centralized state taxing model, the state would allocate fiscal support directly to the individual schools based on the character of the student population, the curriculum and the area cost level of each school. This model would take into consideration some of the student categories noted in Model 3 and the cost refinements of Model 2. The school would have only a very narrow discretion for distributing the funds within the school. In both Model 6 and 7, the state would make provisions for children incapable of functioning within the standard school milieu.

Decentralized State Taxation Models or Power Equalization

Two models are provided for decentralized taxing systems. These plans call for the state to provide a substantial source of school expenditures supplemented by local taxing effort. The state would supply funds to the local districts in amounts varying according to a legislative formula and the district's taxing effort. "Power equalizing" would enable a poor district to provide the same amount of money per pupil as a wealthy district with the same tax effort, rather than tax itself two or three times as hard.

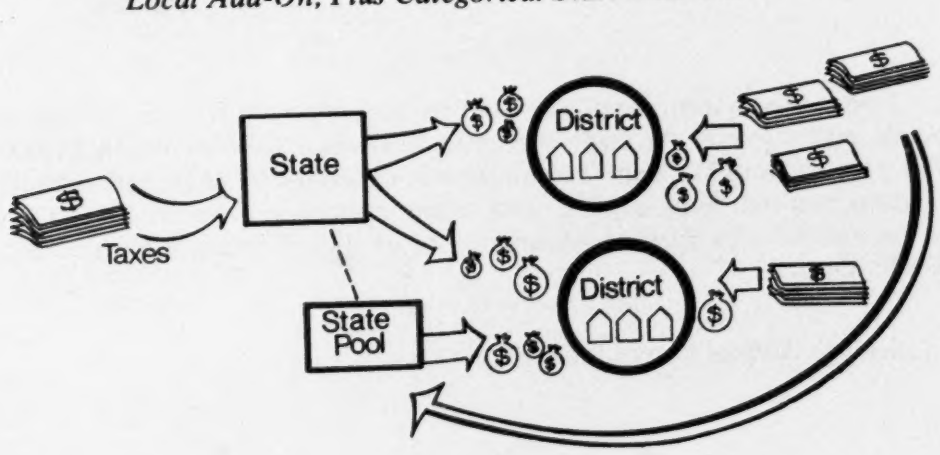
Model 8. *A Decentralized System With a State Flat Grant Plus Local Add-On.*



Under this plan, the state would supply each district with a flat grant from state sources of approximately $700. Each district could add on from $25 to $500 per pupil additional according to the rule that for each additional tax mill ($.001) on the $100 taxable value of local property, an additional $25 could be spent. If a mill raised less than $25 per pupil in average daily enrollment (i.e., in districts with less than $25,000 assessed

valuation per pupil), the state would make up the difference. If the district raised more than $25 per mill per pupil, the excess would be recaptured by the state and be available for redistribution. Thus, when a wealthy district and a poor district would each add 16 mills to their tax rates, each could spend a total of $1,100 per child. This system has been labeled "power equalization." Essentially, the wealthy districts pay excess funds into a central pool which is used to provide additional money to poor districts.

Model 9. *A Decentralized System With a State Flat Grant Plus Local Add-On, Plus Categorical State Add-On.*

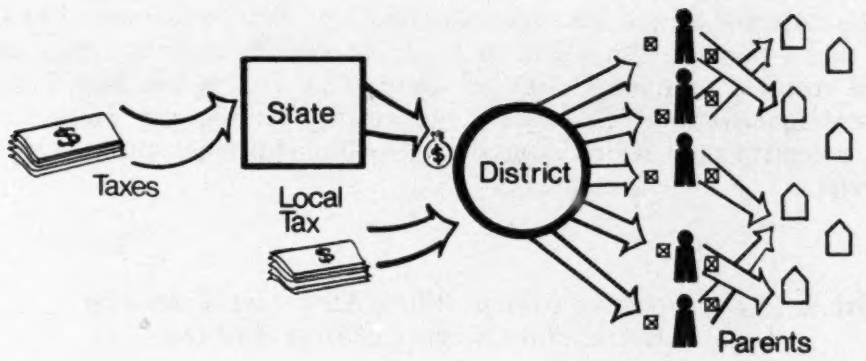


Under this proposal, the state would supply each district with a flat grant from state sources of approximately $700. Each district could add on from $25 to $500 per pupil additional according to the plan outlined in Model 8. However, in addition to the flat grant and locally chosen add-on, the state would provide special aids for any number of categorical adjustments or cost refinements, such as outlined in Models 2, 3 and 4. These could be made through additional flat grants by the states or could be included within the power equalized add-on by adjustments in the formula. For example, a handicapped or underachieving youngster could be counted twice in the formula.

Family Choice School Finance Systems

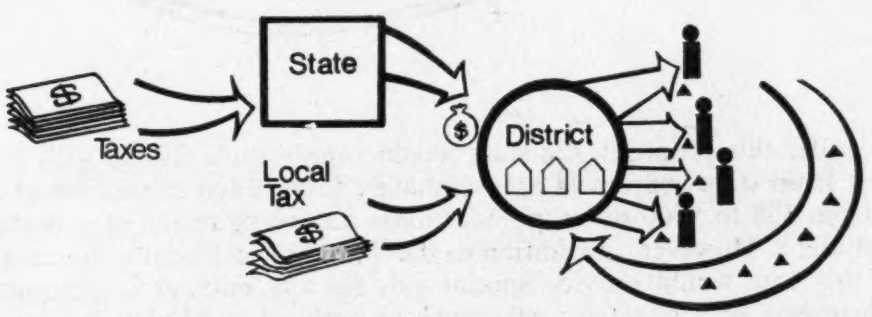
There are a number of hypothetical systems using the family unit as the agent for dispensing all or part of the publicly financed educational expenditure. The systems could be administered through the state or local school district. These systems can be designed to satisfy the requirements of the Serrano case.

Model 10. *Voucher System.*



Under this system families would receive vouchers for the full cost of public education in the state per child, such as a voucher worth $1,000. The parents would redeem the vouchers in either public or private schools. Underachievers, handicapped and other special groups would receive larger vouchers to assist in equalizing the quality of education which they would require.

Model 11. *School Stamp Supplement.*

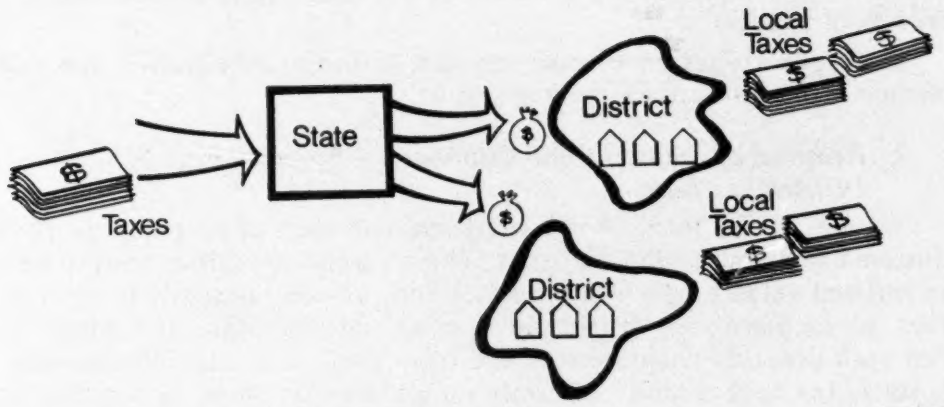


This plan would provide additional educational opportunity for youngsters who are underachieving for after-school educational experiences. It could be used as a supplement to nearly any of the other financing models suggested above. It meets the Serrano rule in that the educational expenditure is not tied to the wealth of the parents or school district.

Other Plans or Structures

It is possible to devise other combinations of plans to meet the principles established by the courts. Some plans may not be completely realistic, although it is important that they be evaluated by the states. One such plan is noted here.

Model 12. *Equal Assessment Districts.*



Under this plan a state would be redistricted into geographical areas with substantially equal assessed valuation per pupil in average daily enrollment. The funds could be appropriated for education in a variety of ways, such as the state allocating a minimum foundation program supplemented by local revenue based on property or other taxes. The local property tax revenue would be "equal" in each district if the taxes were levied at the same millage on equally assessed property. It is recognized that any effort to divide the state on an equal assessment basis would be a monumental task and would require a complete reshuffling of existing districts.

Part VI:
Funding and Taxing Approaches

The educational fiscal dilemma is to a large extent caused by the necessity to provide an adequate funding system to assure equalizing educational opportunity as well as new processes for the collection of educational revenues. The previous chapter noted various possible alternatives for allocating expenditures to fulfill the requirements laid down in the Serrano-type cases. Now we consider alternatives for securing revenue which would be consistent with the court decisions.

1. *Abandoning the Local Property Tax Base as a Source of Educational Revenue and/or a Statewide Property Tax.*

In view of the fact that the courts declared that the public educational spending could not be a function of parental or neighborhood wealth, it is suggested that the states can meet the courts' position by outright abolition of local property taxes for school purposes. In its place, the state could fund education through a combination of state income, sales, state property, and other taxes. Except in states where state property taxes

are prohibited, a state could make a statewide levy on local property for public education. The funds collected by the state would be distributed to the school districts.

Statewide collection of property tax assumes an effective and fair method of statewide assessment practices.

2. *Removal of Industrial and Commercial Property from School District Tax Base.*

Wealth, in the form of industrial and commercial property, is often clustered in a single school district. These special properties tend to give an inflated value to the entire district and provide unusually large revenues, which place such districts in an advantaged position. It is proposed that such property could be removed from local school taxing authority. If states tax such wealth uniformly on a statewide basis, rather than at the local level, funds would be provided to the state to assist in supporting local districts. The wide range in wealth from district to district would be more closely balanced. Under this system local property tax would fall primarily upon residential property and tend to be much more equal from area to area.

3. *Full State Funding.*

The concept of the state providing full support for public elementary and secondary schools is not new. The State of Hawaii for all practical purposes has been operating on full state funding since it was granted statehood. Alaska and several other states are moving in this direction by increasing the level of state support for education.

Even prior to the Serrano case, many educators and political leaders were advocating, or at least expressing great interest in, fully funded educational programs by the states. Support for full state funding is largely based on the flexibility it places in the hands of legislators to balance school finance loads on the several tax bases available to the state and the responsibility it theoretically gives to state education agencies to provide complete equality of educational opportunity for all citizens of the state. Equitable treatment to taxpayers and equity in educational opportunity are very appealing benefits of full state funding.

On the other hand, opponents of full state funding suggest that under state operation schools would undoubtedly be givn flat grants or uniform allocations which would not necessarily be effective in improving the quality of educational opportunity. This obstacle could be overcome if states actually take into account the needs of individual school districts and children for educational services. This obviously becomes a very complex administrative task.

Full state funding presupposes that the state will secure revenue from such sources as state income taxes, statewide property taxes and other state taxing bases. Local tax sources would not provide school support under the philosophy of full state funding.

4. *Major Shift of Funding Burden from Local to State Sources in an Equalization Formula.*

It is possible to design fiscal systems that approach the ideal of complete "equalization" in education expenditures and opportunity. Generally, as the amount of state dollars increases, the level of equalization among districts likewise increases. Most equalization plans are designed after the most commonly used method for apportioning state school funds—the Strayer-Haig formula. Under this formula, the cost of the foundation program which the legislature desires to guarantee for each district is computed and deducted from the amount of funds which each district can raise locally through a required minimum tax effort. The difference is allocated to the district from state funds. The critical element is the degree of required local effort and the amount of local leeway permitted. If the leeway is very small, a high degree of equalization occurs. The report of the President's Commission on School Finance suggests that local supplements not exceed 10 percent of the state allocation. It is not certain whether this level of local leeway would be permitted by the courts.

When no local leeway is permitted, complete equalization is achieved because the wealthier districts (with greater taxpaying ability) receive smaller state allocations and poorer districts receive large allocations in order to reach the accepted foundation of school financing for each pupil. This type of equalization assures all youngsters in the state equal financial resources for education. The dollar amount may vary if special education and needs are weighted in establishing the per pupil formula.

It is recognized that this system provides some districts with very low state support and other districts with very high state support. There are obviously some acute political ramifications in the operation of this complete equalization system because the wealthier districts receive the smallest state allocations while paying the most money into the state tax coffers. It is likely to be most successful in a state with only minor imbalances in local taxable wealth per pupil. It is possible, even then, that the state's proportion of the public education expenditure could amount to as much as 80 percent to 90 percent in some districts.

Under a system of state equalization it is important to recognize that tax-burden inequalities would remain the same. The plan is intended to achieve dollar equalization, and hopefully equality of educational opportunity, rather than providing special assistance to districts with educational tax overburdens.

Under an equalization formula plan, it becomes the task of the legislature to determine the acceptable level of education to be guaranteed to each child in the state.

5. *Increased State Support from New State Resources.*

It is possible to approach educational funding by analyzing optional tax sources for the states. Each state must analyze its own economic indicators, e.g., income per capita, per household, etc., to determine its

revenue potential for school purposes. Also the state must evaluate its tax bases to determine how much each could produce. Some states will have a greater potential than others for increasing their income because of better industrial, business and natural resources. However, not all sources are used in every state. It is possible some states may be able to develop new tax sources. For example, states without state income tax may find it necessary to initiate such a tax to meet educational expenditures. Other states may move to statewide property taxes.

Some political leaders are looking to the federal government for relief from burdensome welfare programs. They contend that if the federal government will assume growing welfare costs, it will be possible for the states to handle their primary responsibility for education in the states.

6. *Increased Federal Support of Education.*

Although increased federal funds will not solve the states' primary problem of establishing educational equity or meeting the standards of Serrano, such funds will be needed if the states are to meet the rising costs of education. U. S. Commissioner of Education Sidney P. Marland has stated that it was "inevitable—and on the whole desirable—that the federal government pay as much as 30 percent to 40 percent of the cost of financing schools." There seems to be no question that federal interest in the financial problems of the schools will continue and intensify in the years ahead. The President's Commission on School Finance proposed general purpose federal incentive grants to reimburse states for part of the costs of raising the state's share of totai state and local educational outlays above the previous year's percentage.

Part VII: Assumptions and Dilemmas

As state legislators come to grips with new problems of educational finance they will be influenced by various assumptions, philosophical positions and political realities. Some of these issues have been identified earlier, but deserve further emphasis in this context.

Assumptions

State solutions will of necessity have to take into account the rulings of the courts as well as basic assumptions about the nature of the educational enterprise in America today. Some of these assumptions are:

Education is the responsibility of the states. Constitutionally and historically the responsibility belongs to the state. Local school districts are the creation of the state and may be altered, consolidated, or abolished by the state. The elected state representatives of the people have the ultimate responsibility for the quality and equality of education. It may be delegated to districts, but the state cannot abdicate its obligation to provide equal access to education for all.

Education opportunity has become a "right" of all citizens. The opportunity to obtain a public education appropriate to their needs for a period

of at least 12 years has been accepted as a "right" for all American youth. Strong support has been given by educational and political leaders for a minimum of 14 to 16 years of public education for all by expanding pre-school and post-secondary educational opportunities.

Educational policymaking should primarily be a legislative process. The determination of educational policy, structure and administrative processes should be exercised by the legislative and administrative bodies of the state rather than by the courts. Public policy as a normal procedure should be developed by elected officials of the people rather than through interpretations of constitutional provisions. If elected and appointed officials do not fulfill their roles in solving problems within the educational system, the courts will be bound to exercise legal responsibilities which result in judicially determined educational policy decisions.

Equal educational opportunity must be available for all. From a moral, as well as legal standpoint, a democratic society cannot permit any child to have less than a full and equal opportunity in the public schools to develop his talents. No child, regardless of race, creed, color or national origin, should be denied full access to the benefits of the American social, economic, educational and political system.

Quality education for all is essential to the preservation of democracy and holds out hope for the reduction of poverty, crime and dependence upon public welfare.

States must not be by-passed in federal involvement in education. Although we accept the position that the primary responsibility for education lies with the states, we recognize that educational issues readily cross state lines and that educational deficiencies are not limited by state boundaries. Since the quality of education in one state materially affects all other states, the federal government clearly has a responsibility, as a matter of national policy, to strengthen public schools in all the states. It is important, however, to recognize that federal programs in support of education should not by-pass state governments; rather, federal support should go to the appropriate state agencies for allocation in accordance with state plans. Only by preserving the right of the state to direct its financial programs can the state discharge its obligation to provide equal educational opportunity for all of its citizens.

Interstate educational differences must be a federal concern. Studies show wide variations from state to state in educational expenditure levels. The differences stem largely from variations in fiscal ability of the states to raise revenue. Since the states are not able to alter their fiscal ability to any appreciable degree, it appears that the only way to eliminate their fiscal variations insofar as education is concerned is by substantial support from the federal government.

Legal bases of the cases now dealing with Serrano-type decisions cannot be used as precedence for interstate differences. More consideration must be given to alternative ways to meet such differences from state to state.

Dilemmas

Policymakers find that there are numerous philosophical conflicts related to these educational dilemmas. Some of the most obvious are outlined below.

The dilemma of local vs. centralized control. The question of local control of governmental functions as opposed to a more centralized control has been a basic issue throughout American history. A "federal" system presupposes that certain functions can best be performed at the local, state and national levels. Traditionally, Americans have believed that educational decisions should be made at the lowest level of government where they can be made efficiently. Thus, decisions should not be made at the national level if they can efficiently be made at the state level, and states should not make decisions when they can be made efficiently at the local level. The public school systems have been considered by many as the last vestige of local control. Throughout the nation there is a strong movement for greater community action to emphasize and strengthen local control.

On the other hand there is a commonly accepted principle that control should, or naturally will, be lodged in the agency with funding responsibilities. The conflict arises in the growing tendency for greater state responsibilities for school funding. If full or substantial funding comes from the state, will the philosophy of local control be destroyed, replaced or materially altered?

The dilemma of fiscal egalitarianism vs. individual initiative. The possibility of leveling down as well as leveling up runs into direct conflict with the historic American tradition of rugged individualism and intensive local initiative. The nation has always placed a high value on the aspirations of parents and communities to provide their children with the highest level of education possible. School districts which sought additional funds to innovate, experiment and individualize have been commended for the extra margin of excellence they were providing to the young people within their jurisdiction. The critical question to be posed now is whether the demands for fiscal egalitarianism or uniformity in school funding throughout the state will be followed by program sameness and uniformity in the nation's schools. Can incentives to seek excellence be built into systems which are designed to provide each local district equal access to the total educational resources of the state?

The dilemma of funding "basic" educational programs vs. total educational services. The definition of "education" will pose a serious question for those who debate the issues of school finance. The need to describe the scope of education will become critical as policymakers consider expenditure ceilings, adequate funding, and the increasing demand for more dollars to fulfill special school programs and needs. What programs are essential to assure that youngsters have access to equal educational opportunity? Do the educational necessities include such services as free breakfasts and lunches, counseling and guidance, social workers, audio-

visual aids, transportation, compensatory instruction and similar activities? Many persons will be concerned whether equal opportunity for services means *the same services,* or varying services from school to school. Undoubtedly as the state assumes more responsibility for school funding, questions will be raised whether all schools and all districts must be provided with equal "educational services" beyond the traditional basic educational programs.

It is conceivable that a whole new concept of community activities could be developed outside the school system to circumvent the equalization intent of Serrano. Such programs as school athletics, musical organizations, activity clubs, enrichment field trips and others could be taken over by municipal recreational and cultural agencies of wealthy districts. Thus, the school expenditures would be concentrated on the "core instructional programs." While the educational expenditures would approach equity, the community wealth advantages would be retained. Likewise, the poor districts might seek "non-educational" supplemental funding to provide health care benefits, free meals and other special services for school children. Although these approaches may be totally unrealistic, it must be recognized that such schemes could be developed by redefining the role or responsibility of schools.

The dilemma of increased expenditures vs. increased school achievement. It would be a hollow victory if per pupil expenditures were increased in low-expenditure districts unless there were a corresponding increase in the quality of education and achievements of students. This position was clearly emphasized by the New Jersey Court in Robinson vs. Cahill when it said: "while equalizing tax burdens may be readily accomplished . . . it may be more difficult to assure that additional school funds will actually result in improved education." The court stated that the quality of education must be raised where deficiencies exist.

It is entirely possible to spend more money for education without any appreciable improvement in the quality of educational opportunity provided to children. The President's Commission on School Finance noted that: "The American public has assumed almost without question that educational benefits are automatically increased by spending more money. . . . We have been concentrating for too long on the resources going into the schools, giving only minimal attention to the outcomes." The Commission proposed that "state and local educational agencies give increased emphasis to establishing and improving systems of assessing relative costs and benefits of various educational programs and organizational alternatives," and for states to create evaluation systems to measure the effectiveness of educational programs.

In some instances it may be possible to achieve improvement in the quality of education without increasing expenditures. Where this is possible, it must be done. It is important for states to develop processes to improve teaching personnel, methods and procedures, to eliminate dupli-

cation and inefficient operations and to achieve the greatest value for existing educational expenditures.

In all discussions of educational finance issues, we must never lose sight of the ultimate objective—the educational achievements of children.

The dilemma of the centralization of expenditures vs. local supervision of school costs. Beyond the issue of control of school policies is the question of moving school expenditures further away from the watchful eyes of local taxpayers. As higher levels of government assume greater responsibility for funding school programs, local citizens have far less opportunity to exercise or influence orderly and systematic control over educational expenditures. The trend could easily be an escalation of expenditures at the state level. Some observers predict that there will be strong tendencies for educational projects, programs and services to multiply rapidly with greater state involvement. Seldom do old programs ever die.

To raise questions about the rapidly increasing cost of educational or other public services does not put one "against" education. Rather it is to recognize that education is caught in the same cost spirals as business, industry, government and individuals. The accelerating cost of all governmental services calls for adequate restraints against the accelerating rates of increase. As school financing is gradually shifted to the state, the local taxpayer no longer has the same "watchdog" function over school expenditures and program expansion. Concerned citizen involvement in school funding has been an important factor in building needed support as well as in providing cautious evaluation of the use of public funds. Serious attention must be given to the complicated question of providing appropriate safeguards in the escalating expenditure of and accountability for tax money.

The dilemma of education as a "social need" vs. an individual opportunity. The recent court decisions have decreed that education is a "fundamental interest" of the state. This, in effect, implies that the purpose of the education system is for the well being of the state. In the past this view has not universally been held, although education has been considered a valuable asset to the growth and advancement of society. Education has largely been accepted as an individual opportunity for each child to achieve to the maximum of his ability, and provide for social and economic mobility. There will need to be considerable reaffirmation of this new position and an evaluation of the many implications to the state and to the individual citizens.

Conclusion

This discussion does not give "the solution" to the education financial dilemma of the 1970s. Simple and clear-cut answers are not available to the most confounding issue ever to face educational policymakers. The dilemma is an unsettling and perhaps more universally perplexing than the school desegration problems which followed Brown vs. Board of Education of Topeka in 1954.

The issues and positions presented here are intended to foster greater discussion and deliberation. The Education Commission of the States hopes that from these debates will come new plans for all children to achieve the great American dream of equal educational opportunity in every state.

DISPARITIES IN THE DISTRIBUTION OF EDUCATIONAL RESOURCES

STATE	District Minimum Per Pupil Expenditure	District Maximum Per Pupil Expenditure	Per Pupil Expenditure at the 90th Percentile	Total Expenditure to Raise to the 90th Percentile (Millions)	Assessed Valuation Per Pupil			Ratio Maximum to Minimum
					Minimum	Maximum	Average	
ALABAMA	$294	$ 580	$ 473	$ 40.2	$ 1,961	$ 8,817	$ 4,662	4.5-1
ALASKA	480	1,810	1,254	10.2	18,427	72,629	36,486	3.9-1
ARIZONA	410	2,900	991	88.1	2,984	66,385	14,561	22.2-1
ARKANSAS	294	1,005	512	37.1	3,682	39,338	22,725	10.7-1
CALIFORNIA	402	3,187	918	731.2	8,416	206,804	52,271	24.6-1
COLORADO	444	2,801	853	65.0	1,853	21,192	8,166	11.4-1
CONNECTICUT	499	1,311	1,002	126.8	11,483	62,295	21,281	5.7-1
DELAWARE	633	1,081	1,081	32.3	10,239	56,072	21,349	5.5-1
FLORIDA	582	1,036	824	117.2	6,962	64,568	22,877	9.3-1
GEORGIA	364	735	706	162.6	10,224	47,564	23,588	4.7-1
HAWAII (1 school district)	489	489	...	...	...	...	...	...
IDAHO	483	3,172	904	33.6	3,234	9,544	4,858	3.0-1
ILLINOIS	390	2,295	1,129	401.6	5,034	101,183	19,196	20.1-1
INDIANA	373	961	729	112.9	3,116	54,147	9,338	17.4-1
IOWA	591	1,166	912	85.4	17,596	91,080	36,521	5.2-1
KANSAS	489	1,572	798	69.6	195	35,661	10,364	182.8-1
KENTUCKY	344	885	576	57.1	6,514	56,060	24,253	8.6-1
LOUISIANA	499	922	730	53.6	2,089	28,113	5,335	13.5-1
MAINE	215	1,966	660	23.1	4,115	45,909	22,643	11.2-1
MARYLAND	634	1,036	1,037	175.2	11,361	31,249	19,101	2.8-1

MASSACHUSETTS .	454	4,243	963	236.0	7,772	80,452	28,189	10.4-1
MICHIGAN	409	1,275	888	326.6	2,085	62,649	14,880	30.0-1
MINNESOTA.....	373	1,492	777	107.2	10,940	56,599	28,920	5.2-1
MISSISSIPPI	321	825	541	40.6	1,491	7,748	3,936	5.2-1
MISSOURI	213	1,929	808	107.1	1,508	44,706	8,783	29.6-1
MONTANA.....	467	8,515	1,358	62.5	3,915	9,268	5,117	3.1-1
NEBRASKA	274	3,417	786	48.3	2,664	50,726	26,221	19.0-1
NEVADA.....	746	1,678	929	8.1	5,141	20,526	13,728	4.0-1
NEW HAMPSHIRE .	280	1,356	739	16.9	20,409	91,679	34,022	4.5-1
NEW JERSEY	484	2,876	1,009	285.6	11,387	119,422	363,000	10.5-1
NEW MEXICO.....	477	1,183	645	25.3	5,898	126,320	35,203	21.4-1
NEW YORK	633	7,241	1,193	537.7	1,320	111,150	25,770	84.2-1
NORTH CAROLINA	467	732	675	84.9	13,026	41,139	23,050	3.2-1
NORTH DAKOTA...	327	1,842	776	17.7	2,815	4,724	3,676	1.7-1
OHIO	412	1,684	881	471.8	4,165	44,468	13,892	10.7-1
OKLAHOMA	309	2,565	662	55.4	2,050	45,957	22,711	22.4-1
OREGON.....	431	4,491	914	54.6	17,739	94,668	36,748	5.3-1
PENNSYLVANIA...	535	4,230	1,102	456.8	5,716	60,077	17,141	10.5-1
RHODE ISLAND....	531	1,206	1,045	45.3	15,270	33,110	21,428	2.2-1
SOUTH CAROLINA	397	610	562	28.2	8,293	72,758	22,936	8.8-1
SOUTH DAKOTA...	175	6,012	750	20.1	3,843	37,274	24,802	9.7-1
TENNESSEE	315	774	629	88.9	9,552	90,874	28,303	9.5-1
TEXAS	197	11,096	668	263.4	1,581	71,311	17,213	45.1-1
UTAH.....	533	1,514	630	13.1	12,863	110,012	29,081	8.6-1
VERMONT	357	1,517	905	21.4	13,891	46,386	25,839	3.3-1
VIRGINIA.....	441	1,159	776	130.8	10,245	69,537	24,119	6.8-1
WASHINGTON.....	433	3,993	981	107.2	6,789	84,678	32,394	12.5-1
WEST VIRGINIA ...	502	721	706	30.8	7,453	27,048	14,517	3.6-1
WISCONSIN	408	1,391	849	89.3	1,481	115,440	29,347	77.9-1
WYOMING.....	617	14,554	1,146	27.1	4,542	27,774	11,582	6.1-1

PUBLIC ELEMENTARY AND SECONDARY SCHOOL DATA

March 1972

STATE (*Uses local non-property taxes (National Educational Finance Project, Volume 4)	TOTAL POPULATION (Census Bureau)	TOTAL STUDENT ENROLLMENT FOR FALL 1970 (National Center for Educational Statistics)	NUMBER OF SCHOOL DISTRICTS, 1969-70 (President's Commission on School Finance)	PERSONAL INCOME PER CAPITA, 1969 (National Education Association Rankings of the States)	PERCENT OF PER CAPITA INCOME SPENT ON LOCAL SCHOOLS, 1968-69 (President's Commission on School Finance)	ESTIMATED PERCENT OF REVENUE RECEIVED BY PUBLIC SCHOOLS BY SOURCE, 1970-71 (National Education Association Rankings of the States)		
						Local	State	Federal
*ALABAMA	3,444,165	805,205	120	2,582	4.2	21.4	62.8	15.8
*ALASKA	302,173	79,845	28	4,460	5.4	12.8	69.7	17.5
*ARIZONA	1,772,482	439,524	297	3,372	5.3	47.8	44.6	7.6
ARKANSAS	1,923,295	463,320	378	2,488	4.0	37.1	44.5	18.4
CALIFORNIA	19,953,134	4,633,198	1,078	4,290	4.5	59.8	35.2	5.1
COLORADO	2,207,259	550,060	181	3,604	4.7	62.4	30.3	7.3
CONNECTICUT	3,032,217	662,205	169	4,595	3.4	71.6	26.3	2.1
*DELAWARE	548,104	132,745	23	4,107	3.8	21.7	71.2	7.1
FLORIDA	6,789,443	1,427,896	67	3,525	4.3	34.8	56.0	9.1
GEORGIA	4,589,575	1,098,901	190	3,071	4.2	31.8	57.7	10.6
HAWAII	769,913	180,641	1	3,928	4.1	2.9	89.4	7.7
IDAHO	713,008	182,333	115	2,953	4.3	53.6	38.2	8.2
ILLINOIS	11,113,976	2,356,636	1,220	4,285	3.5	56.4	38.2	5.4
INDIANA	5,193,669	1,231,458	313	3,687	4.1	63.6	32.5	4.0
IOWA	2,825,041	660,104	452	3,549	5.2	67.7	29.2	3.1

MAINE	993,663	244,670	268	3,054	4.0	60.1	31.9	7.9	
*MARYLAND	3,922,399	916,244	24	4,073	4.3	58.9	35.3	5.8	
MASSACHUSETTS	5,689,170	1,167,713	360	4,156	3.3	72.3	21.7	6.1	
MICHIGAN	8,875,083	2,180,699	527	3,994	4.5	50.9	45.5	3.7	
*MINNESOTA	3,805,069	920,839	475	3,635	5.3	51.9	43.4	4.6	
*MISSISSIPPI	2,216,912	534,395	148	2,218	4.8	25.2	52.4	22.4	
MISSOURI	4,677,399	1,039,477	644	3,458	4.0	59.4	32.2	8.4	
MONTANA	694,409	176,712	700	3,130	5.0	68.0	24.0	8.0	
*NEBRASKA	1,483,791	329,110	1,410	3,609	4.5	75.8	17.6	6.6	
*NEVADA	488,738	127,550	17	4,458	4.1	56.3	36.8	6.9	
NEW HAMPSHIRE	737,681	158,756	159	3,471	3.2	86.2	9.6	4.3	
NEW JERSEY	7,168,164	1,[illegible]2,000	580	4,241	3.8	69.2	25.9	4.9	
*NEW MEXICO	1,016,000	281,372	89	2,897	6.4	20.0	63.4	16.6	
*NEW YORK	18,190,740	3,477,016	721	4,442	4.6	47.7	47.9	4.3	
*NORTH CAROLINA	5,082,059	1,192,187	152	2,888	3.9	18.8	66.2	15.0	
NORTH DAKOTA	617,761	147,013	380	3,012	5.2	66.2	25.8	8.0	
OHIO	10,652,017	2,425,643	638	3,738	3.8	66.5	28.8	4.7	
*OKLAHOMA	2,559,253	626,956	683	3,047	4.1	46.7	43.5	9.8	
OREGON	2,091,385	479,527	355	3,573	5.3	74.5	19.6	5.9	
*PENNSYLVANIA	11,793,909	2,358,100	581	3,659	4.0	47.8	46.2	6.0	
RHODE ISLAND	949,723	188,090	40	3,858	3.2	57.8	36.5	5.7	
*SOUTH CAROLINA	2,590,516	637,800	46	2,607	4.4	25.4	61.7	13.0	
SOUTH DAKOTA	666,257	166,305	658	3,027	5.6	73.9	15.1	10.9	
*TENNESSEE	3,924,164	899,893	149	2,808	3.8	40.3	47.0	12.6	
TEXAS	11,196,730	2,839,900	1,185	3,259	4.0	40.7	49.3	10.0	
UTAH	1,059,273	304,002	40	2,997	5.7	39.8	54.7	5.5	
*VERMONT	444,732	103,130	247	3,247	3.9	63.5	33.9	2.5	
*VIRGINIA	4,648,494	1,078,754	136	3,307	3.9	54.2	35.2	10.6	
WASHINGTON	3,409,169	817,712	322	3,848	4.5	37.7	56.6	5.7	
WEST VIRGINIA	1,744,237	399,531	55	2,603	4.7	39.0	48.8	12.3	
WISCONSIN	4,417,933	993,736	455	3,632	4.4	67.6	29.3	3.1	
*WYOMING	332,416	86,886	131	3,353	6.1	51.6	25.8	22.6	

A—Flat Grant Programs
B—Strayer-Haig-Mort
C—Percentage Equalizing
D—Guaranteed Valuation or Tax Yield Plan
E—Complete State and Federal Support

Compiled by Department of Research and Information Services
EDUCATION COMMISSION OF THE STATES
1860 Lincoln, Suite 300, Denver, Colorado 80203

PUBLIC ELEMENTARY AND SECONDARY SCHOOL DATA

March 1972

STATE *Uses local non-property taxes (National Educational Finance Project. Volume 4)	PER PUPIL EXPENDITURES (President's Commission on School Finance) District Minimum Per Pupil	PER PUPIL EXPENDITURES (President's Commission on School Finance) District Maximum Per Pupil	TOTAL SCHOOL EXPENDITURES. 1969 (in millions) (Advisory Commission on Intergovernmental Relations)	TOTAL FEDERAL AID FOR SCHOOLS. 1969 (in millions) (Advisory Commission on Intergovernmental Relations)	SCHOOL EXPENDITURES FROM STATE INCOME. 1969 (in millions) (Advisory Commission on Intergovernmental Relations)	SCHOOL EXPENDITURES FROM LOCAL INCOME. 1969 (in millions) (Advisory Commission on Intergovernmental Relations)	TOTAL EXPENDITURES TO RAISE TO 90th PERCENTILE (in millions) (President's Commission on School Finance)	TYPE OF STATE AID FORMULA (National Educational Finance Project. Volume 4)
*ALABAMA	294	580	449.8	80.9	239.6	129.3	40.2	B
*ALASKA	480	1,810	75.7	22.5	31.5	21.8	10.2	B
*ARIZONA	410	2,900	330.2	37.4	173.7	119.1	88.1	A
ARKANSAS	294	1,005	239.4	46.2	105.2	88.1	37.1	A
CALIFORNIA	402	3,187	3,968.6	325.2	1,448.8	2,194.6	731.2	B
COLORADO	444	2,801	381.1	34.9	102.7	243.6	65.0	B
CONNECTICUT	499	1,311	548.9	28.3	170.0	350.6	126.8	A
*DELAWARE	633	1,081	123.5	8.8	87.0	27.7	32.3	A
FLORIDA	582	1,036	1,060.1	102.5	669.8	287.9	117.2	B
GEORGIA	364	735	699.5	94.1	360.1	245.2	162.6	B
HAWAII	489	489	136.8	22.4	115.0	(—0.5)	8.7	E
IDAHO	483	3,172	102.7	10.9	38.8	53.0	33.6	B
ILLINOIS	390	2,295	1,839.0	109.4	522.8	1,206.9	401.6	B
INDIANA	373	961	867.1	43.1	308.3	515.6	112.9	B
IOWA	591	1,166	557.8	40.5	232.1	285.3	85.4	C
KANSAS	489	1,572	373.3	31.2	117.1	224.9	69.6	B
*KENTUCKY	244	885	441.9		214.6	152.6	57.1	E

MASSACHUSETTS	454	4,243	871.9	62.7	212.6	596.6	236.0	C
MICHIGAN	409	1,275	1,829.2	103.2	787.2	938.8	326.6	B
*MINNESOTA	373	1,492	799.3	56.4	271.6	471.4	107.2	B
*MISSISSIPPI	321	825	285.9	62.4	163.3	60.1	40.6	B
MISSOURI	213	1,929	725.4	62.5	242.0	420.9	107.1	B
MONTANA	467	8,515	118.7	12.2	37.6	68.9	62.5	B
*NEBRASKA	274	3,417	260.2	22.0	45.2	193.1	48.3	B
*NEVADA	746	1,678	88.5	7.1	44.5	36.9	8.1	B
NEW HAMPSHIRE	280	1,356	98.5	9.5	9.5	79.5	16.9	B
NEW JERSEY	484	2,876	1,305.7	79.9	317.8	908.0	285.6	B
*NEW MEXICO	477	1,183	198.6	33.9	125.7	38.9	25.3	A
*NEW YORK	633	7,241	4,285.6	221.6	2,341.9	1,721.9	537.7	C
*NORTH CAROLINA	467	732	667.1	99.4	431.1	136.5	84.9	A
NORTH DAKOTA	327	1,842	109.6	13.5	33.3	62.9	17.7	B
OHIO	412	1,684	1,605.2	105.0	407.8	1,092.2	471.8	B
*OKLAHOMA	309	2,565	351.8	61.5	130.6	159.7	55.4	B
OREGON	431	4,941	416.3	27.3	91.2	298.0	54.6	B
*PENNSYLVANIA	535	4,230	2,180.7	153.6	1,017.2	1,009.8	456.8	C
RHODE ISLAND	531	1,206	146.5	12.6	67.7	66.2	45.3	C
*SOUTH CAROLINA	397	610	375.8	62.4	197.7	115.6	28.2	A
SOUTH DAKOTA	175	6,012	130.1	14.1	15.4	100.7	20.1	B
*TENNESSEE	315	774	499.1	67.3	209.3	222.5	88.9	B
TEXAS	197	11,096	1,674.3	189.2	664.3	820.8	263.4	B
UTAH	533	1,514	211.9	16.4	103.0	92.4	13.1	D
*VERMONT	357	1,517	71.4	5.7	32.3	33.3	21.4	C
*VIRGINIA	441	1,159	741.3	99.1	330.4	311.8	130.8	B
WASHINGTON	433	3,993	700.8	47.3	357.2	296.3	107.2	B
WEST VIRGINIA	502	721	248.9	41.9	120.8	86.2	30.8	B
WISCONSIN	408	1,391	785.3	50.6	208.8	525.9	89.3	D
*WYOMING	617	14,554	71.8	6.0	25.6	40.1	27.1	B

A—Flat Grant Programs
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